



MISSOURI DEPARTMENT OF REVENUE
TAXATION BUREAU
DISABLED ACCESS CREDIT

FORM
MO-8826
(10-2005)

NAME(S) SHOWN ON RETURN		SOCIAL SECURITY/MTS NUMBER
ADDRESS		
STANDARD INDUSTRY CODE (SIC)	PHONE NUMBER	
List the identity of any other state or federal program utilized to offset the cost of this project.		
TAX TYPE		
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Non-Profit <input type="checkbox"/> Other _____		
CURRENT YEAR CREDIT		
1. Location and legal description of the property		
2. Age of the structure		
3. The property is:		
<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Government		
4. Cost of project	Cost of labor	
5. Date of completion		
If you are only taking a credit from a pass through entity, skip Lines 1 through 4.		
1. Total eligible access expenditures (Federal Form 8826, Line 1)	1	
2. Minimum amount.	2	\$10,250
3. Subtract Line 2 from Line 1 (if zero or less, no credit is allowed)	3	
4. Multiply Line 3 by 50% (.50)	4	
5. Enter proportionate share of credits from Subchapter S Corporation or Partnership (attach Form MO-8826 for each entity)	5	
6. Add Lines 4 and 5, but do not enter more than \$5,000. Enter here and on Form MO-TC.	6	
• Section 135.815, RSMo, requires the department to reduce the credit by any income, sales, use, or insurance tax delinquency including interest and penalties.		
NAME OF AGENT OR CONTACT	ADDRESS	PHONE NUMBER

FORM MO-8826 INSTRUCTIONS

An eligible small business, as defined in Section 44 of the Internal Revenue Code (IRC), is entitled to a tax credit for Section 143 taxes, excluding Sections 143.191 to 143.265, RSMo. The credit is 50 percent of the excess of "eligible access expenditures" over the IRC Section 44 monetary cap of \$10,250. The tax credit may not exceed \$5,000 and cannot be refunded or transferred, but the tax credit can be carried over to any subsequent tax years.

Line 1 — Enter amount from Federal Form 8826, Line 1. Missouri Form MO-8826 and Federal Form 8826 must be attached to Form MO-1120 or Form MO-1040 when claiming the credit.

Line 2 — IRC Section 44 monetary cap of \$10,250.

Line 3 — Subtract Line 2 from Line 1. If the amount is zero or less, no credit is allowed.

Line 4 — Multiply Line 3 by 50% (.50) and enter amount.

Line 5 — Enter credits from any pass through entity (such as a Subchapter S Corporation or Partnership). You must enclose Form MO-8826 for the entity and Schedule K-1 showing your percentage of such credit.

Line 6 — Add Lines 4 and 5, but do not enter more than \$5,000. This is your current year tax credit. Enter this amount on Form MO-TC.

If you are carrying forward any previous tax period credit, please provide a schedule and the Form MO-8826 showing the original amount of credit and the amount used for that tax period.

If you have any questions, contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105, or call (573) 522-2089 or (573) 751-5819.